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[Third Party Communication:

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Number: **202147014**

Release Date: 11/26/2021

From: [REDACTED]

Sent: Friday, August 6, 2021 9:22:32 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Gift Tax Exam / Representation of the Estate /

Dear ,

We have reviewed this matter, as well as received the input of our colleagues in Branch 4. Our conclusion is that the best course of action here is to have the [REDACTED] appointed by a Florida court as the estate's personal representative. I am attaching here a CCA that was brought to my attention by Branch 4 with some similarities to the present fact pattern.

As you noted in your initial analysis, the rules of the Tax Court provide that the capacity of a fiduciary or other representative to litigate is determined in accordance with the law of the jurisdiction at issue, in this case Florida. In keeping with PA policy, we defer to your own interpretation of the substance of Florida law. Given your conclusion that there are likely no provisions of Florida law authorizing a trustee to act in this manner, and given Branch 4's conclusion that when an individual has not been appointed as the personal representative of the estate, Form 56 should be rejected absent authority under local law, attaining personal representative status from the Florida court would be the logical conclusion. Please let me know if you have any further questions or would like to further discuss over phone Monday.

Best,